

MEMORANDUM OF LAW

DATE: May 16, 1994

TO: Ed Ryan, City Auditor and Comptroller

FROM: City Attorney

SUBJECT: Whether Filing Income Tax Returns is Required for
Entrepreneurship Programs and City Auditor's
Liability Under Applicable Tax Laws

Following receipt of a copy of the City Attorney's Report to the Mayor and City Council of September 24, 1993, regarding potential legal issues raised by the City's entrepreneurship programs, you asked the City Attorney for an opinion on whether the City Auditor had an obligation to file income tax returns pertaining to those programs and, if so, the City Auditor's potential liability for failure to file tax returns.

In response to your opinion request, Legal Intern Ann Collura was asked to research your questions. The results of her research are attached. I have read and approve her memorandum. Please let me know if you have further questions.

JOHN W. WITT, City Attorney

By

Cristie C. McGuire

Deputy City Attorney

CCM:jrl:170(x043.2)

Attachments

ML-94-43

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TOP